

Based on their IRA Deduction Worksheet, Vanetta and Carlos are not eligible for a traditional IRA deduction. Therefore, \$0 should be entered in Line 32 of Form 1040. Their adjusted gross income remains \$81,000. Here are the correct answers for each line you were required to complete:

	22	Add the amounts in the far right column for lines 7 through 21. This is your total income ►	22		
Adjusted Gross Income	23	Educator expenses (see page 26)	23		
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
	25	Health savings account deduction. Attach Form 8889 . .	25		
	26	Moving expenses. Attach Form 3903	26		
	27	One-half of self-employment tax. Attach Schedule SE . .	27		
	28	Self-employed SEP, SIMPLE, and qualified plans . . .	28		
	29	Self-employed health insurance deduction (see page XX)	29		
	30	Penalty on early withdrawal of savings	30		
	31a	Alimony paid b Recipient's SSN ► _____	31a		
	32	IRA deduction (see page XX)	32		
	33	Student loan interest deduction (see page XX)	33		
	34	Tuition and fees deduction (see page XX)	34		
35	Domestic production activities deduction. Attach Form 8903	35			
	36	Add lines 23 through 31a and 32 through 35	36		
	37	Subtract line 36 from line 22. This is your adjusted gross income ►	37		